

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Mototsugu Abe, et al.)	Confirmation No.: 9203
)	
Application Serial No.: 09/843,629)	Examiner: Jamie J. Atala
)	
Filing Date: April 26, 2001)	Art Unit: 2621
)	
Title: Signal Processing Device and Signal Processing Method		

**ELECTRONICALLY FILED VIA EFS-WEB
AMENDMENT**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

Sir:

In response to the Office Action dated May 13, 2010, Applicants respectfully requests the Examiner to reconsider and further examine the rejection of claims in view of the following amendments thereto and the comments as set forth below. Applicants respectfully requests favorable action by the Examiner.